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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of

YOSHIDA, Naoki

Serial No.: 10/814,288

Group Art Unit: 3679

Filed: April 1, 2004

Examiner: HEWITT, James M.

For: **PIPING CONNECTOR**

Honorable Commissioner of Patents
Alexandria, Virginia 22313-1450

AMENDMENT UNDER 37 C.F.R. §1.111

Sir:

In response to the Non-Final Office Action dated **April 5, 2006**, please amend the above-identified application as follows: